Annual Assurance Statement Trends

FY 2003

Cover Memorandum

- Statements not submitted by the due date
  - HQDA 7 of 20 (35%)
  - MACOM 5 of 15 (33.3%)
- Not signed by the Head of the reporting organization or their Principal Deputy

TAB A

Leadership Emphasis

- Statements are not identifying or providing sufficient details or facts to support items reported in the Leadership Emphasis section.
- The following examples were taken from several FY 03 Assurance Statements:

Leadership Emphasis

Example #1

- “Issued a letter of approach to directors and office chiefs on stewardship and the MC process outlining his philosophy.”
- Need to identify:
  - Who issued letter.
  - When was it issued.
  - What is his philosophy for stewardship and the MC process.

Leadership Emphasis

Example #2

- Statement--“MC memoranda and messages issued to provide MCP guidance and confer command emphasis on the importance of effective MC, outlining responsibilities.”
- Need to identify:
  - Who sent the memoranda and messages and to whom did it go to.
  - Date issued.
  - Explain more fully who and what responsibilities are being talked about here.

Leadership Emphasis

Example #3

- "Conducts quarterly meetings to address MC methods."
- Need to identify:
  - Who hosts the quarterly meetings
  - Who attends the quarterly meetings.
  - What is meant by "MC methods."

Training

- Several statements did not address training at all.
- Other statements listed the only training being received as being the MCA receiving the training. No other training was given or received by personnel in the organization.

Because people don’t receive training, they don’t understand what the MC Program is and how they can benefit from it.

Execution

The Execution section summarizes your organization's most significant accomplishments in assessing and improving both management controls and its management control processes.

Execution

- Statements are to address the reporting organization’s execution of the MC program.
- Statements should not include separately identified feeder statement information.
- Feeder statement information should be compiled and reported once in the reporting organization’s statement.

Execution

- Do not include your organization’s feeder statements as an appendix or supporting documentation in your statement submitted to ASA(FM&C).
- Keep your feeder statements in your files to provide support and documentation of how you administer the MC program within your command.

Execution

- Some statements did not address how they executed their 5-year MC plan.
- Remember to include in your (HQs MACOM and HQDA proponent) statements:
  - Number of evaluations both scheduled and completed during the year.
  - Significant results from those evaluations, including problems identified and corrected.
  - Any slippage of an scheduled evaluation to the next year with the reasons why.

TAB B

Material Weaknesses

- Make sure to write a clear, concise description of the weakness.
- Spell out all acronyms
- Ensure in the **Results Indicator** section you identify how you will determine that corrective actions are successful in correcting the problem, e.g. greater accuracy in records, reduction in waiting time for orders.
- Identify clearly if action needs to be taken by ASA(FM&C)

Point of Contact

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